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PART 1

IMPORTANT GOVERNMENT ORDERS

REVENUE SECRETARIAT

Amildars and Deputy Amildars

READ—the first part of the book to the end of the chapter on the

Government Order No. 813-21—Rev. 313, dated the 9th June, 1895, fixing the grades and scales of pay of Amildars.

2. Government Order No-822-30, Rev. 314, dated the 19th July, 1895, fixing the salary of the Deputy Amildar at Rs. 100 a month.

2. Government Order No. 7304-S. & A. 360-06-2, dated 20th March 1907, directing that the pay of an Acting Deputy Amildar should also be Rs. 100 per mensem.

4. Government Order No. 944-53-L: R. 387-16-5, dated the 13th July 1918, regarding the Amildars and directing that their daily allowances be raised to Rs. 52 in the case of

5. Government Order No. R. 5068-5127—L. R. 373-22-1, dated 19th May 1925, sanctioning a scheme for direct recruitment to the Amildari Service.

ORDER No. R. 3613-28—L. R. 277-23-1, DATED 5TH FEBRUARY 1924.

The question of the reorganisation of the Amildari Service with a view to improve the pay and prospects of the Amildars and the Deputy Amildars, and of the method of recruitment has been engaging the attention of Government for some time past. Up to the year 1895, there were five classes of Amildars, viz.—

On Rs. 250, 200, 175, 150 and 100 plus an allowance of Rs. 20.

In 1895, the last grade on Rs. 100 plus 20 was abolished and the scale was fixed as follows :—

6 in the first grade,
12 in the second grade,
20 in the third grade and
28 in the fourth grade.

In 1898, the number in the last class of Amildars was increased from 28 to 30, thus increasing the total strength from 65 to 68. In 1916, the first and second grades were increased by two each to provide for four District Excise Officers of the rank and status of Amildars. In 1918, the numbers in the first and second classes were increased from 8 and 14 to 12 and 18 respectively and the number in the last class was correspondingly reduced. On the separation of executive and judicial functions in four districts and the abolition of the District Excise Officer's posts in them a corresponding reduction in the last grade of Amildars was automatically effected. The present classification of Amildars stands as shown below :—

12 on Rs. 250
15 " 200
20 " 175
23 " 150

70

2. Up to 1895, Deputy Amildars were getting a pay of Rs. 90 and a horse allowance of Rs. 15. In 1895, the pay of Deputy Amildars was raised to a minimum of Rs. 100 per mensem without any horse allowance. In 1907, the minimum pay of Acting Deputy Amildars was also fixed at Rs. 100. There are now 8 Deputy Amildars on this pay.

3. From the above it will be seen that though there had been four reorganisations of the Amildari Service since 1895, very little change has taken place in the general prospects and the result is that promotion is slow in the several grades and efficiency has of late gone down. Government have recently passed orders in the matter of direct recruitment to this service and revised also the lists of eligible officials in the Revenue and other Departments on broader principles. But these measures have to be supplemented by a reorganisation of the service itself, so as to give the Amildars better prospects. The late Revenue Commissioner, Mr. Doraswami Iyer with his large experience of the Revenue Administration recommended long ago that the maximum pay of Amildari service should be raised to Rs. 300 and that other improvements also should be made. These proposals cannot be taken up now owing to financial stringency. Government however consider that without adding much to the recurring expenditure the time scale system of promotion may with advantage be introduced for the Amildari Service and also a fixed travelling allowance. Having regard to the attempts made in various directions by Government to bring more land under cultivation and to speed up overdue resettlements, this small additional expenditure involved by these changes will not affect the financial position. Government are therefore pleased to direct that with effect from 1st March 1924 the Amildars and Deputy Amildars be placed in the time scale of Rs. 180, 225, 250 and Rs. 100, 125, 145 and given a fixed travelling allowance of Rs. 50 and Rs. 35 respectively. The Revenue Commissioner is requested to submit a statement showing the starting salary of each Amildar and Deputy Amildar in the new scales now sanctioned for the approval of Government.

K. V. ANANTARAMAN,

Offg. Secy. to Govt., Rev. Dept.

READ—
Notification No. 65 dated the 2nd October 1873 as modified by Government Order No. R. 5251-61—Agri. 626-03-6, dated 15th December 1904, and Government Order No. R. 512-21—R. M. 219-06-4 dated 23rd July 1907, prescribing rules for the maintenance of restored tanks (both minor and major), fixing the individuals responsible for the

maintenance and upkeep of tanks and defining the duties of Revenue Officers to enforce such responsibility—vide paras 360 and 361, pages 306 and 307 of the Revenue Manual, Part I (1921 Edition).

2. Government Order No. R. 5042-89—L. R. 408-14-1, dated 11th December 1914, passing orders on the scheme regarding the restoration and construction of minor tanks.

3. Government Order No. R. 10843-57—L. R. 477-11-3, dated the 26th May 1915, passing orders regarding the inspection of restored tanks by Revenue and Public Works Officers and observing that the responsibility for the due maintenance of restored tanks after they are handed over to the Revenue Department for upkeep rests with that department and that as the enforcement of the rules regarding the maintenance of restored tanks (both major and minor) requires no technical knowledge, periodical inspections of tanks should be made by Revenue Officers as before.

4. Paras 10 and 11 of Government Order No. R. 5135-46—L. R. 493-16-22, dated the 3rd November 1919, issuing instructions regarding the inspection of tanks by the Amildars and other Revenue Officers and in respect of maintenance of tanks and levy of acreage cess.

5. Government Order No. R. 1299-1309—L. R. 15-22-1, dated the 8th September 1922, passing orders directing the transfer of the working of Minor Tank Restoration Scheme from the Revenue to the Public Works Department with effect from 1st October 1922.

Order No. R. 3713-22—L. R. 291-23-1, DATED 9TH FEBRUARY 1924.

The above orders clearly show that the responsibility for the maintenance of tanks (whether major or minor) rests with the raiyats and that the duty of enforcing that responsibility belongs to the Revenue Department. The Pattadars, Shikmidars, Inamdars and others holding lands attached to the village, either dry or wet, the inhabitants of the village and all others deriving any benefit whatever from the tank either directly or indirectly are responsible for the maintenance and upkeep of restored tanks. The apportionment of the work to be done by each individual has to be made by the Patel and Shekdar. It is obligatory on the Amildar to inspect each tank in his tank every year and enter the results of his inspection in a register. (Vide para 360 of the Revenue Manual.) One of the duties of the Jamabandi Officer is the inspection of tanks to see whether they are properly maintained or whether any steps for the enforcement of the rules regarding their upkeep are called for (Item 12 of the other duties of Jamabandi Officers para 357, Revenue Manual).

The transfer of restoration work from the Revenue to the Public Works Department in September 1922 has not in any way affected the liability of the raiyats in the matter of tank maintenance nor the responsibility of the officers of the Revenue Department to enforce such liability after regular and periodical inspection. As observed by Government in their Order No. R. 1299-1309—L. R. 15-22-1 dated 8th September 1922, the responsibility for the efficient maintenance of restored tanks will continue to vest in the Revenue Department and arrangements now in force in this behalf will remain unchanged.

3. It has come to the notice of Government that in spite of such clear orders, there is an impression among Revenue Officers that because the Tank Restoration Scheme has been transferred to the Public Works Department the Revenue Department need not bother about maintenance. This impression is erroneous and is against the express orders of Government in the matter. Government desire to draw the attention of the Revenue and other officers to the above orders and observations of Government. All diaries and journals of the various grades of officers should include particulars regarding the condition of restored tanks in their respective jurisdictions and the number inspected by them. The Revenue Commissioner is requested to take necessary action to see that this direction is properly carried out. Government further direct that the Amildars should be required to carry out the inspections of tanks in October and April every year and that they should carry out the annual maintenance of all restored tanks requiring repairs after giving due notice to the persons responsible.

K. V. ANANTARAMAN,
Offg. Secretary to Government,
Revenue Department.

Review on the Administration Report of the Excise Department

Letter No. Ped. C. 34-1-22, dated 13th October 1923, from the Excise Commissioner, forwarding the report on the administration of the Excise Department for the year 1922-23.

ORDER No. FL. 4422-31--Ex. 4-23-4, DATED 9TH FEBRUARY 1924.

Mr. K. Chandy, B.A., was in charge of the Department for nearly half the year, and Mr. A. Subrahmanya Iyer, B.A., for the other half.

Administrative Changes.—The number of Excise Ranges was reduced from 46 to 44 as a measure of retrenchment. The following are among the other principal changes in Excise Administration introduced during the year:

- (1) Enhancement of the issue prices of opium and ganja from Rs. 65 and Rs. 1-8-0 per seer of 80 tolas to Rs. 70 and Rs. 1-12-0 per seer respectively.
- (2) Enhancement of tree tax for the tapping of date, coconut and banyan trees from Rs. 2-4-0, Rs. 6-0-0 and Rs. 2-0-0 to Rs. 2-8-0, Rs. 9-0-0 and Rs. 2-4-0 respectively per tree.
- (3) Enhancement of the minimum retail price of opium from Rs. 14-0 to Rs. 1-6-0 per tola.
- (4) Issuance of revised rules regulating the powers of officers in the Excise Department.
- (5) Amendment of the Excise Regulation III of 1923, and the revision of the Opium and Dangerous Drug Rules in conformity with the International Opium Convention.
- (6) Framing of Rules to regulate the bottling of Foreign Liquors.
- (7) Reduction of the duty on alcoholic medicinal and toilet preparations to Rs. 6 per gallon.

Country Spirits.—The quantity of spirits manufactured during the year was 1390456 against 435556 gallons in the previous year and the total stock including the opening balance available for issue during the year was 190981 gallons. The quantity issued during the year was 383226 gallons and the balance after excluding the quantity issued for denaturation was 27281 gallons. The wastage in the quantity of arrack transported to Bonded Depots was 28 per cent, being double the margin of 14 per cent allowed to the carrying contractor. This was evidently due to the negligence of the contractor, who should be made liable under the rules to make good the value of the excess wastage.

The consumption of country spirits during the year was the lowest on record during the last ten years. The consumption of arrack during the year was 282320 gallons against 319000 in 1921-22, while the number of arrack shops was 606 against 609 in the previous year. The decrease in consumption is noticeable in all the districts except Kadur. No reasons have been assigned for the decrease in Kolar and Mysore. The decrease in the Shimoga District is said to be due partly to the prevalence of illicit distillation. The decline in consumption in other districts is attributed to the high prices of food stuffs and decrease in the number of floating labour population as a result of the decreased expenditure on public works. It may perhaps be due also to the steady increase in the cost of arrack caused by the gradual increase in the rates of duty and price. While the decrease in actual consumption of the liquor will be a matter for gratification to Government so long as it is due to the promotion of temperance among the people, they have to view with alarm any fall due to the prevalence of illicit distillation and other mal-practices and they trust that no efforts will be spared by the officers of the Department to put down such practices.

Toddy.—The total revenue from toddy was Rs. 40,37,775 against Rs. 43,20,874 in 1921-22. There was a decline in the number of date and banyan trees tapped, while the number of coconut trees tapped showed a marked increase. The smaller number of trees tapped is attributed, as in the case of arrack, to the high prices of food stuffs during the year as also the rise in the cost of toddy due to the enhancement of tree tax on toddy-yielding trees throughout the State excepting the taluks of Chikballapur, Madge, Chikmagalur and Thiruvare, wherein the date toddy shops had already been sold on a three years' lease.

The concession to tap banyan trees free of tax granted to the raiyats of the Malnad was continued during the year, the number of trees so tapped being 168 against 125 in 1921-22.

Foreign Liquors.—The consumption of foreign liquors declined from 18,746 gallons in 1921-22 to 13,846 during the year under review, probably as a result of the high prices of foreign liquors.

Ganja.—The area under ganja cultivation was 90 acres, all in the Goribidnur Taluk. The gross outturn of the drug was 541 maunds the outturn per acre being 6 maunds against 5 maunds, 6 seers in the previous year. To make the ganja cultivation self-supporting the issue price charged to licensees for the drug was raised from Rs. 1-8-0 to Rs. 1-12-0 per seer of 80 tolas with effect from 1st July 1923.

The consumption of Ganja is reported to have declined by nearly 1,500 seers chiefly owing to the restrictions placed on the supply of the drug with a view to prevent smuggling.

7. *Financial Results.*—The total demand for the year including arrears was Rs. 82,53,228 against Rs. 85,92,026 in 1921-22. The collections during the year amounted to Rs. 77,72,961 against Rs. 81,67,383 in 1921-22; the decline being due mainly to the fall in consumption and in the amount of shop rent realised at the sales. (Vide Appendices VI and XV.) The outstanding arrears at the close of the year amounting to Rs. 4,75,672 are rather heavy and effective measures should be adopted for their early recovery.

8. *Excise Licensing and Advisory Boards.*—These Boards are now meeting at rare intervals once or twice a year and they do not appear to be doing much useful work. The Government have recently called for the proposals of the Excise Commissioner for revising the constitution of these Boards with a view to make them really useful and his report in this respect is awaited.

9. *Excise Offences.*—The total number of Excise offences reported during the year was 3,067 against 2,555 in the previous year. Of these 135 were cases of illicit distillation, the Shimoga District alone contributing 109 cases, showing the large prevalence of illicit distillation in this district and the need for taking effective measures to check it.

10. *Inspections.*—All the District Excise Offices were inspected by the Excise Commissioner during the year. The number of Taluk and Range Offices inspected by him was however very small—being only 2 of the former and 2 of the latter. The Government would like the Excise Commissioner to give greater attention in future to the inspection of these subordinate offices in the course of his tours.

K. V. ANANTARAMAN,
Offg. Secretary to Government,
Revenue Department.

PUBLIC WORKS SECRETARIAT

Reforms in the Public Works Accounts System.

G. O. No. F. 7750-99—G. F. 219-16-1, dated the 22nd June 1917, passing orders on the proposals of Mr. K. L. Datta, Special Officer, suggesting certain reforms in the Public Works System of Payments and Accounts.

2. Notes ending with No. D. 309, dated the 11th September 1923, by the Secretary to Government, Public Works Department (Irrigation), on the subject.

ORDER NO. P. W. 845-66—E. 6340-61, DATED 20TH DECEMBER 1923.

In 1917, Mr. K. L. Datta, the Special Officer appointed by Government, introduced certain reforms in the Public Works Accounts System. Some of these are—

- (a) the payment of all salary, establishment, travelling allowance, and contingent bills by Treasury officers as in the Civil Department instead of by the Public Works Disbursing officers themselves;
- (b) payment of work bills also by Treasuries on presentation of regular bills instead of by cheques drawn by Public Works Disbursing officers;
- (c) in respect of Divisions located at Bangalore, the payment of all bills, whether for salary, establishment, travelling allowance, or contingent charges, or for works executed to be made after pre-audited by the Comptroller; and
- (d) the introduction of new registers and forms incidental to the change of mode of payment.

2. Since the new system was brought into force, representations were being received from Divisional officers bringing out certain difficulties in its working and questions relating to the changes were being referred to the Comptroller every now and then. To go into the matter in full detail, the Chief Engineer in concurrence with the Comptroller referred the questions to a Committee composed of Senior Executive Engineers and the Audit officers to discuss the whole thing and submit a report. Accordingly the Committee submitted certain views and after obtaining the Comptroller's opinion on the same, the Public Works Secretary has recommended certain proposals for adoption. They are—

- (1) in order to avoid the delay caused in the payment of salaries to the subordinates, etc., separate salary bills for Sub-Divisions may be prepared as is now done in the case of travelling allowance bills,